



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

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Patti J. Patterson, M.D., M.P.H.
Executive Deputy Commissioner

July 15, 1999

Mr. Billy Finlayson, President and CEO of Santa Rosa Health Care
Incarnate Word Health Services & Affiliates
519 W. Houston Street 12th Floor
San Antonio, Texas 78207

Dear Mr. Finlayson:

We have reviewed the audit report on Incarnate Word Health Services & Affiliates for the year ended December 31, 1998. The report was prepared by Arthur Andersen & Co., Certified Public Accountants. We reviewed the report to determine if Incarnate Word Health Services & Affiliates met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Incarnate Word Health Services & Affiliates met the audit requirements of OMB Circular A-133 for the year ended December 31, 1998.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA
Director
Internal Audit Division

Audit Number: 98-0959